

**CONVENTION
BETWEEN
CANADA
AND
FINLAND**

**FOR THE AVOIDANCE OF DOUBLE TAXATION
AND THE PREVENTION OF FISCAL EVASION WITH RESPECT
TO TAXES ON INCOME**

**THE GOVERNMENT OF CANADA and THE GOVERNMENT OF
FINLAND,**

DESIRING to conclude a Convention for the avoidance of double taxation and
the prevention of fiscal evasion with respect to taxes on income,

HAVE AGREED as follows:

ARTICLE 1

Persons Covered

This Convention shall apply to persons who are residents of one or both of the
Contracting States.

ARTICLE 2

Taxes Covered

1. The existing taxes to which this Convention shall apply are:
 - a) in the case of Canada: the income taxes imposed by the
Government of Canada under the *Income Tax Act*, (hereinafter
referred to as "Canadian tax"); and
 - b) in the case of Finland:
 - (i) the state income taxes;
 - (ii) the corporate income tax;